

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

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In re Patent Application of:  
Shuichi WATANABE et al.

Application No.: 10/543,005

Confirmation No.: 2443

Filed: July 22, 2005

Art Unit: 2112

For: ENCODING DEVICE AND METHOD,  
DECODING DEVICE AND METHOD,  
PROGRAM, AND RECORDING MEDIUM

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Examiner: E. T. Abraham

**AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION**

**MS Amendment**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

**INTRODUCTORY COMMENTS**

In response to the Office Action dated March 18, 2008, please amend the above-identified U.S. patent application as follows:

**Amendments to the Specification** begin on page 2 of this paper.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 3 of this paper.

**Amendments to the Drawings** begin on page 13 of this paper and include both an attached replacement sheet and an annotated sheet showing changes.

**Remarks/Arguments** begin on page 14 of this paper.